

**IN THE CUSTOMS, EXCISE AND SERVICE TAX  
APPELLATE TRIBUNAL  
WEST ZONAL BENCH AT MUMBAI**

**APPEAL NO: ST/86331/2015  
CROSS-OBJECTION NO: ST/CO-91130/2015**

[Arising out of Order-in-Appeal No: GOA-EXCUS-000-APP-179-14-15 dated 30/03/2015 passed by the Commissioner of Central Excise (Appeals), Pune – II.]

Commissioner of Central Excise & Service Tax  
Goa

*... Appellant*

*versus*

Maa Bhavani Enterprises

*...Respondent*

Appearance:

Shri D.M. Shinde, Asstt Commissioner (AR) for appellant

Shri Mahesh Raichandani, Advocate for respondent

**CORAM:**

**Hon'ble Shri S. K. Mohanty, Member (Judicial)**

**Hon'ble Shri Sanjiv Srivastava, Member (Technical)**

**Date of hearing: 06/03/2019**

**Date of decision: 06/03/2019**

**ORDER NO: A/85719 / 2019**

Per: S.K. Mohanty

Heard Learned Authorised Representative for Revenue and  
Learned Counsel for respondent.

2. The amount involved in this appeal filed by the Revenue is ₹7,87,251/-. Considering the litigation policy introduced by the Central Board of Excise and Customs *vide* F. No. 390/Misc./116/2017-JC dated 11<sup>th</sup> July 2018, the present appeal cannot be considered for disposal on merits. Accordingly, appeal filed by Revenue is dismissed. Cross-objection is disposed of.

*(Dictated and Pronounced in Court)*

**(Sanjiv Srivastava)**  
***Member (Technical)***

**(S. K. Mohanty)**  
***Member (Judicial)***

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